

**AMENDMENTS TO THE SPECIFICATION**

On page 7, please insert the following paragraph at line 20:

FIG 15. is a cross-sectional view of a main part, showing a structural example of a magnetic recording medium in which a non-magnetic layer has a plurality of layers.

On page 12, please amend the paragraph beginning at line 19 as follows:

FurtherAs shown in Fig. 15, the non-magnetic ground layer 2 may be made by layering a plurality of layers  $L_1-L_x$  having different compositions of Ru and an element other than Ru or may have a graded composition in which the composition of Ru and an element other than Ru is changed continuously. In any of these cases, the non-magnetic metal ground layer 2 can improve the effect of improving the coercive force of the magnetic layer 3.